

## ABSTRACT

An object is to provide a sulfated tin oxide catalyst with strong catalytic activity, and a method for preparation thereof. It was discovered that in the preparation of a solid acid catalyst containing tin, stronger solid acid properties than before could be achieved by preparing a support comprising a crystalline tin oxide, preferably metastannic acid, bringing this support into contact with organic acid ions, then bringing it into contact with a sulfate group-containing compound, and then calcining it. The solid acid catalyst of the present invention has a tin content of 30% or more by weight as metal in the catalyst, a sulfate group supported thereon and an argon adsorption heat of -30 kJ/mol or less, and is used in acid-catalytic reactions.